VII.—In the accounts kept by the Forest Department the gross amount of revenue collected shall be credited, and the remuneration paid be debited, to the appropriate heads of account.

VIII.—At the end of each month the Divisional Forest Officer shall, as prescribed in Section 143 of the Forest Code, draw a cheque for the amount of remuneration paid by himself and his subordinates during the month, to be credited at the Treasury by transfer to Forest Remittances.

IX.— When revenue collected by village officers is refunded, the remuneration paid to the village officers for its collection need not be recovered, unless the village officers are to blame in collecting it.

X.—The counterfoils of all exhausted pass-books shall be made over by the village officers to the Forest Department for record in that department.

XI.—Forest officers shall, occasionally, on their rounds, collect, if possible, passes granted by village officers, and compare them with the corresponding counterfoils.

90. The grazing fees in the Sholápur Division have not produced so large a revenue as was anticipated. Cattle were admitted throughout the forests of the Surat Division on the fee system. In the Panch Mahals Division Rs. 2,876-7-0 were realised by sale of grass for cutting and removal, and Rs. 4,687-10-0 were obtained by the issue of grazing permits to professional graziers and cattle-breeders throughout the district. No fees of any kind were taken from ordinary rayats on account of grazing throughout the year. Free grazing in forests causes loss of revenue, both directly and indirectly, for the value of the pasturage enjoyed by the privileged cattle is lost, and then a number of non-privileged cattle evade payment of fees under cover of free cattle. Under Rule 7 of the grazing rules forest guards are prohibited from interfering with the herds, except with cattle trespassing into closed areas, and consequently the check and supervision over cattle-grazing in the portions of the forests opened to grazing must be practically *nil*, for village officers have their own professional occupations to claim their time and attention, the pátil as well as the kulkarni has his fields and his other business to look after, and cannot afford the time and attention, even if he possessed the inclination, to go into the open forest compartments daily and hourly to ascertain whether irregularity with reference to cattle-feeding was going on. The village officer may possibly be able to know at sight all the privileged cattle of the village and to recognize cattle that ought to pay fees, but this is extremely doubtful : any how the forest guard is not so well acquainted with the agricultural cattle of the villagers as to be able to distinguish them and to detect trespassers in the midst of numbers of free cattle ; and, unless he is allowed to interfere with the herds, to require the production of free permits, and fee permits, illicit grazing must prevail. It is certainly the duty of the Forest Department, seeing what are the circumstances surrounding our forest reservations, to provide the largest extent of pasturage that can with proper regard to the interests of forestry be provided, and an enormous area can with comparative safety be opened to grazing in all the divisions so long as a limitation of the number of cattle to be entered upon particular areas is enforced, and a grazing season is observed. It has been proved conclusively that the improvement of the grass crop upon the hills of the Deccan, in quality as well as yield, is the natural consequence of the reboisement of the hills, and that a good and abundant growth of grass can in no other way be secured than by bringing in the first place soil and moisture upon the slopes.

(*E*)—FENCING.

91. In the Máhím Range of the North Thána Division the wire fencing round the Wankas, Kamare, and Khaire reserves was put into efficient condition at a cost of Rs. 879. In the Sálsette Range the forests of Persick and Khandevli had euphorbia planted upon their lower boundaries : 2,267 and 1,040 running feet of hedge were thus erected, costing Rs. 22-3-0 and 19-4-0 respectively. In the Ahmednagar Division 25,163 running feet of hedging of sabri with bámbus planted in places on the line were put down upon the boundaries of reserves in 9 ranges at a cost of Rs. 144-7-3 ; and in the Sátára Division in 7 ranges 50,015 feet of fencing has been planted at a cost of Rs. 154-11-9. The Gundeva Reserved Forest in the Surat Division has had euphorbia cuttings put down upon its boundaries.